

# City of Tigard BUSINESS TAX APPLICATION

"MUST BE COMPLETELY FILLED OUT"



CALENDAR YEAR: \_\_\_\_\_ **NEW / RENEWAL**  
(Circle one)

## MAILING INFORMATION:

REGISTERED BUSINESS NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_  
\_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

## BUSINESS LOCATION:

DOING BUSINESS AS NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

TELEPHONE \_\_\_\_\_ FAX \_\_\_\_\_

Briefly describe the nature of the business: \_\_\_\_\_

**TAX EXEMPT STATUS APPROVAL #:** \_\_\_\_\_

(Attach copy of Organization's "Letter of Determination" from the IRS)

## FOR OFFICE USE ONLY:

**BUSINESS TAX NO.** \_\_\_\_\_

**BUSINESS TYPE CODE:** \_\_\_\_\_

(See Code List)

## OWNER/CORPORATION INFORMATION:

OWNER NAME OR CORPORATE HEADQUARTERS \_\_\_\_\_

ADDRESS \_\_\_\_\_  
\_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

TELEPHONE \_\_\_\_\_

**EMERGENCY CONTACT NAMES:**

**TELEPHONE:**

1. \_\_\_\_\_

2. \_\_\_\_\_

## OTHER REQUIRED BUSINESS INFORMATION:

1. Date you started operation of your business in the City of Tigard: \_\_\_\_\_

2. Number of full time equivalent employees,\* including the owner, within Tigard: \_\_\_\_\_

3. Business Tax due this calendar year (See fee schedule or pro-rated schedule): \_\_\_\_\_

**\* NOTE:** Tigard Business Tax is based on the number of people employed by the company and who are working in Tigard. For the purpose of computing the business tax, the term "employee" includes the owner as well as his/her spouse if also engaged in the business. To compute the number of full-time equivalent employees, estimate the total number of hours worked by all employees (per year) and divide by 2,080.

## PLEASE REMIT PAYMENT TO:

City of Tigard  
Attn: Business Tax Dept.  
13125 SW Hall Blvd.  
Tigard, OR 97223

If you have questions about business tax, call (503) 639-4171  
or send e-mail to [bustax@ci.tigard.or.us](mailto:bustax@ci.tigard.or.us)

## Additional Permits are necessary if you are doing the following:

- \* Business out of your home within Tigard, a *Home Occupation Permit* is required.
- \* Business of a temporary nature within Tigard, a *Temporary Use Permit* is required.

For more information regarding these permits,  
contact the Planning Department at (503) 639-4171.

## FOR OFFICE USE ONLY:

RECEIPT #: \_\_\_\_\_

DATE: \_\_\_\_\_

\$ AMOUNT: \_\_\_\_\_

H.O.P. #: \_\_\_\_\_

H.O.P. TYPE: \_\_\_\_\_

EFFECTIVE DATE: \_\_\_\_\_

T.U.P. #: \_\_\_\_\_

<b>PENALTY:</b>	Violation of the City of Tigard Business Tax Ordinance constitutes a Class II Civil Infraction and carries a civil penalty of up to \$150.00 per day of violation plus hearings cost and witness fees, if any.
<b>NOTE:</b>	The Tigard Municipal Code 7.24.120(4) has imposed reasonable restrictions on "Door-To-Door" solicitation and canvassing, commercial and noncommercial within the city limits of Tigard.
<b>NOTE:</b>	The Tigard Municipal Code 7.52.080(a) restricts the selling of goods or services in any City parks.
<b>NOTE:</b>	A Business Tax Certificate <u>does not</u> imply City approval or endorsement to operate the business or the location of the business.

## **BUSINESS TYPE CODES**

(Check appropriate code and also write in letter on front of form)

- ☐ **A. AGRICULTURE:** Agriculture production, forestry, commercial fishing, hunting and trapping, and related services.
- ☐ **B. APARTMENT/RENTALS:**
- ☐ **C. CONSTRUCTION:** Construction (new work, additions, alterations, reconstruction, installations and repairs). Types covered are building construction, heavy construction, and construction by other special trade contracts.
- ☐ **D. MANUFACTURING:** The mechanical or chemical transformation of materials into new products. Also included is assembling component parts of manufactured products, food and kindred products, apparel and such made from fabrics and other similar materials, printing or publishing and related machinery, primary metal industries, measuring, analyzing and controlling instruments, photographic, medical and optical goods, watches and clocks.
- ☐ **E. TRANSPORTATION:** Firms providing passenger and freight transportation, communications services, or electricity, gas, steam, water or sanitary services, and all establishments of the United States Postal Service.
- ☐ **F. WHOLESALE:** Businesses engaged in selling merchandise to retailers, to industrial commercial, institutional, farm, construction contractors, or professional business users; or to wholesalers; or to acting agents or brokers.
- ☐ **G. RETAIL:** Selling merchandise for personal or household consumption and rendering services incidental to the sale of goods. Building materials, hardware, garden supply, and mobile home dealers. General merchandise stores. Food stores. Automotive dealers and gasoline service stations. Apparel and accessory stores. Home furnishings and equipment stores. Eating and drinking places.
- ☐ **H. FINANCIAL/REAL ESTATE:** Firms in finance, insurance and real estate. Finance includes depository institutions, nondepository credit institutions, holding companies, or other investment companies, brokers and dealers in securities and commodity contracts, security and commodity exchanges. Insurance coverage carriers of all types of insurance, and insurance agents and brokers. Real estate includes owners, lessors, lessees, buyers, sellers, agents, and developers of real estate.
- ☐ **I. SERVICE:** Providing services for individuals, business, and government, includes: professional services; personal services; repair services; business, educational and health services. Personal services such as cleaners, beauty salons, shoe repair, photographic studio, etc. Hotels, rooming houses, elderly care homes, camps and other lodging places. Business services such as advertising agencies, blueprinting/photocopying services, commercial arts and graphics. Employment agencies, temporary help services, computer programming and other software services, data processing, research and development labs, detective agencies and protection services, management consulting and public relations services, equipment rental/leasing, photofinishing labs, cleaning and maintenance services to dwellings and other buildings. Automotive repair services and garages. Miscellaneous repair, motion pictures, amusement and recreation, health services, medical, dental, etc. Legal services, educational services, social services, museums, art galleries, etc.
- ☐ **J. NON-PROFIT ORGANIZATION:** A copy of the organization's "Letter of Determination" from the IRS must be submitted in order to waive the Business Tax Fee.
- ☐ **K. OTHER:**